

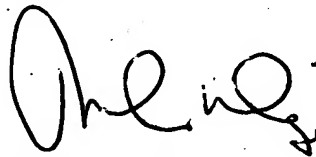
REMARKS

The specification of the international application has been replaced with a substitute specification, except for the claims, as attached. A statement that no new matter has been added to the international application is also attached.

With respect to the claims, the claims of the international application have been cancelled, and new claims have been added hereto. Applicant submits that the pending claims in condition for allowance, and request that they so be allowed.

Should there remain unresolved issues that require adverse action, it is respectfully requested that the Examiner telephone Mike Dryja, Applicant's representative, at 425-427-5094, so that such issues may be resolved as expeditiously as possible. For these reasons, and in view of the above amendments, this application is now considered to be in condition for allowance and such action is earnestly solicited.

Respectfully Submitted,



May 26, 2006

Date

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300 380 766
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First named Applicant: Andreas Dietzel

Application No.:

Filed:

Title: High-Resolution Magnetic Encoder

Attorney Docket No.: DE920030074US1

Group Art Unit:

Examiner:

Assistant Commissioner for Patents
Washington, D.C. 20231

STATEMENT REGARDING SUBSTITUTE SPECIFICATION

Dear Sir:

The specification of the international application is being replaced with the enclosed substitute specification, excluding claims. I hereby declare that no new matter is being introduced into the substitute specification, as compared to the specification of the international application as originally filed.

Respectfully Submitted,



Michael A. Dryja, Reg. No. 39,662
Attorney/Agent for Applicant(s)

May 26, 2006
Date

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